Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2024

Account No.	Description	Actual 2021-2022	Original Estimate 2022-2023	Year End Estimate 2022-2023	Estimate 2023-2024	Difference 2023-2024
	ESTIMATED REVENUES					
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Taxes	3,121,833	2,953,480	2,953,480	3,079,888	126,408
40120	Trustee's Collection - Prior Year	70,762	80,000	80,000	65,000	(15,000)
40125	Trustee's Collection - Bankruptcy	1,595	0	0	500	
40130	Circuit/Clerk & Master Collections - Prior Years	46,819	45,000	45,000	47,000	2,000
40140	Interest and Penalty	14,851	21,000	21,000	15,000	(6,000)
40161	Payments in Lieu of Taxes - TVA	3,036	4,000	4,000	4,000	0
40162	Payments in Lieu of Taxes - Local Utilities	6,000	6,000	6,000	6,000	0
40200	County Local Option Taxes					
40210	Local Option Sales Tax	2,656,898	2,350,000	2,350,000	2,350,000	0
40270	Business Tax	44,015	30,000	30,000	35,000	5,000
40300	Statutory Local Taxes					
40320	Bank Excise Tax	0	0	0	0	0
40350	Interstate Telecommunication Tax	0	0	0	0	0
	Total Local Taxes	5,965,809	5,489,480	5,489,480	5,602,388	112,908
41000	Licenses and Permits					
41100	Licenses					
41110	Marriage Licenses	1,188	1,300	1,300	1,300	0
	Total Licenses and Permits	1,188	1,300	1,300	1,300	0
43000	Charges for Current Services					
43500	Education Charges					
43513	Tuition - Summer School	0	0	0	0	0
43517	Tuition - Other	2,900	2,000	2,000	2,000	0
43570	Receipts from Individual Schools	2,669	30,000	30,000	30,000	0
43582	Community Service Fees Adults	150	200	200	200	0
	Total Charges for Current Services	5,719	32,200	32,200	32,200	0
44000	Other Local Revenues					
44100	Recurring Items					
44110	Investment Income	-420,219	0	0	0	0
44120	Lease/Rentals	10,602	10,000	10,000	10,000	0
44170	Miscellaneous Refunds	44,381	30,000	30,000	30,000	0
44500	Nonrecurring Items					
44512	Gain on Retirement of Debt (Gasb 54)	0	0	0	0	0
44530	Sale of Equipment	11,729	15,000	15,000	15,000	0
44560	Damages Recovered from Individuals	866	3,000	3,000	3,000	0
44570	Contributions and Gifts	18,361	15,000	15,000	15,000	0
44990	Other Local Revenues	0	0	0		0
	Total Other Local Revenues	-334,280	73,000	73,000	73,000	0
	Total Local Revenue	5,638,436	5,595,980	5,595,980	5,708,888	112,908
46000	State of Tennessee					
46175	On-Behalf Contributions for OPEB	62,048	35,000	35,000	35,000	0
46500	State Education Funds					
46510	Tennessee Investment in Student Achievement				23,886,562	23,886,562
46511	Basic Education Program	23,020,520	23,031,000	23,031,000	0	(23,031,000)
46515	Early Childhood Education	417,796	417,796	417,796	417,796	0

Account No.	Description	Actual 2021-2022	Original Estimate 2022-2023	Year End Estimate 2022-2023	Estimate 2023-2024	Difference 2023-2024
46520	School Food Service	19,518	22,000	22,000	22,000	0
46550	Driver Education	434	5,000	5,000	5,000	0
46590	Other State Education Funds	296,413	240,000	240,000	240,000	0
46591	Coordinated School Health	90,000	90,000	90,000	0	(90,000)
46594	Family Resource Centers	59,223	59,223	59,223	0	(59,223)
46610	Career Ladder Program	55,436	45,000	45,000	45,000	0
46640	Vocational Equipment	0	0	0	0	0
46800	Other State Revenues					
46851	State Revenue Sharing - TVA	201,011	240,000	240,000	230,000	(10,000)
46980	Other State Grants	271,914	0	0	0	0
46981	Safe Schools	85,904	86,560	86,560		(86,560)
46990	Other State Revenues	0	15,000	15,000		(15,000)
	Total State of Tennessee	24,580,217	24,286,579	24,286,579	24,881,358	594,779
47000	Federal Government					
47100	Federal Through State					
47304	COVID-19-Grant # 4	0	0	0		
47590	Other Federal Through State	117,378	0	0		0
47600	Direct Federal Revenue					
47640	ROTC Reimbursement	71,503	70,000	70,000	70,000	0
	Total Federal Government	188,881	70,000	70,000	70,000	0
48000	Other Governments and Citizens Groups					
48990	Other	64,956	50,000	315,124	258,804	208,804
48990-GG	Other	0	0	0		0
	Total Other Governments and Citizens Groups	64,956	50,000	315,124	258,804	208,804
	Total Estimated Revenues	30,472,490	30,002,559	30,267,683	30,919,050	916,491
49000	OTHER SOURCES (NON-REVENUE)					
49700	Insurance Recovery	0	10,000	10,000	10,000	0
49800	Transfers In	3,536	25,000	25,000	25,000	0
	Total Other Sources	3,536	35,000	35,000	35,000	0
	Total Estimated Revenues & Other Sources	30,476,026	30,037,559	30,302,683	30,954,050	916,491
	ESTIMATED EXPENDITURES					
71000	Instruction					
71100	Regular Instruction Program					
116	Teachers	9,012,167	9,840,000	8,737,090	10,065,910	225,910
117	Career Ladder Program	44,755	50,000	42,000	45,000	(5,000)
128	Homebound Teachers	0	12,000	0	10,797	(1,203)
140	Salary Supplements	320,219	335,602	376,027	414,200	78,598
163	Educational Assistants	350,924	324,240	345,408	380,000	55,760
189	Other Salaries and Wages	384,947	412,120	50,000	390,000	(22,120)
198	Non-Certified Substitute Teachers	149,459	185,000	185,000	185,000	0
201	Social Security	757,909	853,661	705,600	874,235	20,574
204	State Retirement	839,112	1,000,000	925,616	968,149	(31,851)
207	Medical Insurance	1,384,595	1,870,840	2,640,890	1,899,549	28,709
215	On-behalf Payments to OPEB	19,011	0	0	0	0
336	Maint and Repair Service - Equipment	16,000	16,000	16,000	16,000	0
399	Other Contracted Services	50,747	85,000	85,000	85,000	0
429	Instructional Supplies and Materials	145,797	125,000	128,000	125,000	0
449	Textbooks	17,743	100,000	198,150	175,000	75,000
499	Other Supplies and Materials	21,039	10,000	10,000	10,000	0
599	Other Charges	2,337	0	0	0	0
722	Regular Instructional Equipment	84,673	100,000	1,850	100,000	0

Account No.	Description	Actual 2021-2022	Original Estimate 2022-2023	Year End Estimate 2022-2023	Estimate 2023-2024	Difference 2023-2024
	Total Instructional Program	13,601,434	15,319,463	14,446,632	15,743,840	424,377
71150	Alternative Instruction Program					
116	Teachers	103,355	150,000	143,700	190,000	40,000
163	Educational Assistants	18,371	20,535	19,811	21,500	965
201	Social Security	8,955	13,046	11,446	15,369	2,323
204	State Retirement	10,519	17,906	17,522	17,800	(106)
207	Medical Insurance	13,800	31,600		33,812	2,212
355	Travel	0	2,500	0	3,000	500
429	Instructional Supplies and Materials	313	1,000	1,000	1,500	500
499	Other Supplies and Materials	1,044	1,500	1,500	1,500	0
	Total Alternative Schools	156,357	238,087	194,979	284,481	46,394
71200	Special Education Program					
116	Teachers	1,595,917	1,695,000	1,677,550	1,908,233	213,233
124	Psychological Personnel	64,000	68,000	67,344	77,203	9,203
128	Homebound Teachers	1,348	24,175	10,000	15,000	(9,175)
163	Educational Assistants	285,263	342,768	345,122	385,000	42,232
171	Speech Pathologist	184,212	225,858	174,500	260,000	34,142
201	Social Security	156,277	180,219	159,216	200,364	20,145
204	State Retirement	207,500	216,805	151,698	235,293	18,488
207	Medical Insurance	308,625	336,192		359,725	23,533
399	Other Contracted Services	219,289	240,000	235,000	250,000	10,000
499	Other Supplies and Materials				5,000	5,000
	Total Special Educational Program	3,022,431	3,329,017	2,820,430	3,695,818	366,801
71300	Career and Technical Education Program					
116	Teachers	698,231	770,000	746,270	862,530	92,530
140	Supplements	12,000	12,000	12,000	12,000	0
189	Other Salaries and Wages	0	0	14,000	14,000	14,000
198	Non-Certified Substitute Teachers	15,000	20,000	20,000	20,000	0
201	Social Security	53,880	61,353	55,459	68,992	7,639
204	State Retirement	72,684	70,380	65,453	75,277	4,897
207	Medical Insurance	101,032	106,111		121,439	15,328
307	Communications	0	0	0	15,000	15,000
355	Travel	0	0	2,000	5,500	5,500
399	Other Contracted Services	10,720	15,000	15,000	20,000	5,000
429	Instructional Supplies and Materials	0	0	5,386	15,500	15,500
449	Text Books	4,150	75,000	6,294	7,000	(68,000)
499	Other Supplies and Materials	36,428	20,000	35,632	48,000	28,000
524	Inservice	0	0	63	3,000	3,000
599	Other Charges	0	0	2,362	9,000	9,000
730	Vocational Instruction Equipment	47,527	30,000	1,099	30,000	0
790	Vocational Other Equipment	0	0	0	10,000	10,000
	Total Vocational Education Program	1,051,652	1,179,844	981,018	1,337,238	157,394
	Total Instruction	17,831,874	20,066,411	18,443,059	21,061,377	994,966
72000	Support Services					
72110	Attendance					
105	Supervisor/Director	19,120	79,240	79,240	85,000	5,760
162	Clerical Personnel	0	0	0		
189	Other Salaries & Wages	31,894	34,150	34,127	36,857	2,707
201	Social Security	3,884	8,674	7,936	9,218	544
204	State Retirement	5,780	11,339	10,927	8,312	(3,027)
207	Medical Insurance	11,208	16,116		17,244	1,128
355	Travel	1,723	3,000	2,000	3,000	0
399	Other Contracted Services	8,873	20,000	8,407	20,000	0

Account No.	Description	Actual 2021-2022	Original Estimate 2022-2023	Year End Estimate 2022-2023	Estimate 2023-2024	Difference 2023-2024
499	Other Supplies and Materials	896	2,000	1,391	3,000	1,000
524	In Service/Staff Development	0	1,000		1,000	0
719	Office Equipment	0	5,000		6,000	1,000
	Total Attendance	83,378	180,519	144,026	189,631	9,112
72120	Health Services					
105	Supervisor/Director	0	0	68,253	71,000	71,000
131	Medical Personnel	157,708	134,462	165,582	305,000	170,538
189	Other Salaries & Wages	106,672	120,000	50,900	56,000	(64,000)
201	Social security	19,583	19,467	19,931	33,048	13,581
204	State Retirement	24,672	28,111	25,095	41,854	13,743
207	Medical Insurance	35,212	50,082		53,588	3,506
355	Travel	5,709	5,000	2,264	5,000	0
399	Other Contracted Services	3,744	4,000	4,115	6,000	2,000
413	Drugs and Medical Supplies	4,199	4,500	3,819	5,500	1,000
499	Other Supplies and Materials	2,733	3,000	2,838	3,500	500
524	Inservice	394	3,000	488	5,000	2,000
599	Other Charges	1,959	9,100	8,690	5,000	(4,100)
735	Health Equipment	6,342	10,000	9,068	5,500	(4,500)
	Total Health Service	368,927	390,722	361,042	595,990	205,268
72130	Other Student Support					
123	Guidance Personnel	555,374	620,149	525,340	667,000	46,851
189	Other Salaries and Wages	82,560	85,440	85,440	91,500	6,060
201	Social Security	47,368	53,978	42,755	57,566	3,588
204	State Retirement	63,325	70,559	53,693	57,650	(12,909)
207	Medical Insurance	66,950	68,289		78,790	10,501
322	Evaluating and Testing	20,393	40,000	8,695	40,000	0
344	Payments to Schools - Other	80,000	80,000	80,000	80,000	0
355	Travel	1,851	5,000	3,000	5,000	0
399	Other Contracted Services	16,900	25,000	16,733	25,000	0
499	Other Supplies and Materials	4,000	4,000	4,000	4,000	0
524	Inservice	310	3,000		3,000	0
599	Other Charges	0	0		10,000	10,000
	Total Other Student Support	939,031	1,055,415	819,655	1,119,506	64,091
72210	Regular Instruction Program					
105	Supervisor/Director	65,583	79,600	42,100	45,100	(34,500)
129	Librarians	410,738	451,973	426,400	475,000	23,027
161	Secretary(s)	185,699	216,160	157,190	224,000	7,840
162	Clerical Personnel	189,816	216,160	214,670	240,000	23,840
189	Other Salaries and Wages	20,138	19,500		20,000	500
201	Social Security	61,595	75,230	58,825	76,814	1,584
204	State Retirement	91,295	98,339	85,049	100,614	2,275
207	Medical Insurance	153,078	165,995		177,615	11,620
336	Maint and Repair Services - Equipment	0	4,000	4,000	4,000	0
355	Travel	1,796	5,000	771	5,000	0
399	Other Contracted Services	15,008	16,000	14,459	16,000	0
432	Library Books and Media	0	8,000	8,000	8,000	0
499	Other Supplies and Materials	301	4,000	4,000	6,000	2,000
524	In-Service/Staff Development	276	2,000		2,000	0
722	Regular Instruction Equipment	0	10,000	10,000	10,000	0
790	Other Equipment	49,477	50,000	50,000	50,000	0
	Total Regular Instruction Program	1,244,800	1,421,957	1,075,465	1,460,143	38,186
72215	Alternative Instruction Program					
355	Travel	0	0	0		0
	Total Alternative Instruction Program	0	0	0	0	0

Account No.	Description	Actual 2021-2022	Original Estimate 2022-2023	Year End Estimate 2022-2023	Estimate 2023-2024	Difference 2023-2024
72220	Special Education Program					
105	Supervisor/Director	67,859	76,000	72,938	84,088	8,088
189	Other Salaries and Wages	0	5,000	0	5,000	0
196	In-Service Training	594	2,000	425	2,000	0
201	Social Security	4,870	6,350	5,135	6,968	618
204	State Retirement	7,597	8,300	6,338	7,742	(558)
207	Medical Insurance	7,900	7,900	7,900	8,100	200
336	Maint and Repair Services - Equipment	1,057	5,000	794	5,000	0
355	Travel	6,368	7,500	7,500	7,500	0
524	In-Service Training	0	7,000	2,231	7,000	0
	Total Special Education Program	96,245	125,050	103,262	133,398	8,348
72230	Career and Technical Education Program					
105	Supervisor/Director	90,112	83,960	167,860	173,500	89,540
189	Other Salaries and Wages	1,082	0	2,000	2,000	2,000
201	Social Security	6,361	6,423	11,890	13,426	7,003
204	State Retirement	8,376	8,396	8,617	7,531	(865)
207	Medical Insurance	7,812	7,900	7,900	8,100	200
307	Communication	0	0	0	0	0
336	Maint and Repair Services - Equipment	1,200	3,000		3,000	0
355	Travel	1,871	2,000		2,000	0
499	Other Supplies and Materials	2,986	3,000	1,094	3,000	0
	Total Vocational Education Program	119,800	114,679	199,360	212,557	97,878
72250	Technology					
105	Supervisor	63,788	68,300	68,253	73,713	5,413
189	Other Salaries and Wages	4,622	10,000	9,835	10,000	0
201	Social Security	4,973	5,990	5,466	6,197	207
204	State Retirement	7,546	8,636	9,245	9,582	946
207	Medical Insurance	7,900	7,900	7,900	8,100	200
336	Maint and Repair Services - Equipment	3,030	10,000	1,350	10,000	0
350	Internet Connectivity	92,786	100,000	92,786	105,000	5,000
355	Travel	315	2,000	354	2,000	0
399	Other Contracted Services	73,047	100,000	81,008	105,000	5,000
499	Other Supplies and Materials	672	2,000	1,870	2,000	0
722	Regular Instruction Equipment	40,299	197,000	26,017	120,000	(77,000)
	Total Technology	298,978	511,826	304,085	451,592	(60,234)
72290	Other Programs					
215	On-Behalf Payments for OPEB	62,048	35,000	20,490	35,000	0
	Total Other Programs	62,048	35,000	20,490	35,000	0
72310	Board of Education					
191	Board and Committee Members Fees	6,986	13,000	12,000	16,800	3,800
196	In-Service Training	5,316	12,000	3,231	12,000	0
201	Social Security	494	1,913	1,165	2,203	290
207	Medical Insurance				55,300	55,300
305	Audit Services	27,500	35,000	27,500	35,000	0
320	Dues and Memberships	26,482	32,000	13,221	32,000	0
331	Legal Services	39,489	40,000	39,000	40,000	0
355	Travel				5,000	5,000
399	Other Contracted Services	2,447	5,000	9,348	17,000	12,000
506	Liability Insurance	74,292	145,000	76,224	150,000	5,000
510	Trustees Commission	130,500	140,000	125,000	140,000	0
513	Workers Compensation Insurance	156,390	250,000	166,339	250,000	0
534	Refund to Applicant for Criminal Investigation	0	1,000	0	6,200	5,200
599	Other Charges	7,180	10,000	4,499	10,000	0

Account No.	Description	Actual 2021-2022	Original Estimate 2022-2023	Year End Estimate 2022-2023	Estimate 2023-2024	Difference 2023-2024
	Total Board of Education	477,076	684,913	477,527	771,503	86,590
72320	Director of Schools					
101	County Official/Administrative Officer	113,000	115,000	115,000	125,000	10,000
117	Career Ladder Program	1,000	1,000	1,000	1,000	0
161	Secretary(s)	87,895	96,800	91,768	102,600	5,800
201	Social Security	15,154	16,279	14,544	17,488	1,209
204	State Retirement	21,231	23,472	20,859	23,347	(125)
207	Medical Insurance	11,900	12,502		14,000	1,498
307	Communication	2,761	3,000	189	3,000	0
336	Maint and Repair Services - Equipment	10,119	20,000	11,332	20,000	0
348	Postal Charges	0	1,000	0	1,000	0
355	Travel	2,509	3,400	1,581	3,400	0
399	Other Contracted Service	3,710	5,000	0	5,000	0
435	Office Supplies	925	2,500	1,185	2,500	0
499	Other Supplies and Materials	3,328	3,500	2,555	3,500	0
599	Other Charges	13,008	0	15,100		0
	Total Office of the Superintendent	286,540	303,453	275,113	321,835	18,382
72410	Office of the Principal					
104	Principals	651,529	750,000	659,634	780,000	30,000
139	Assistant Principals	498,890	525,000	513,796	570,000	45,000
189	Other Salaries and Wages	67,692	90,000	85,500	94,500	4,500
201	Social Security	90,983	104,423	88,125	110,504	6,081
204	State Retirement	126,257	136,500	102,718	125,892	(10,608)
207	Medical Insurance	103,508	148,696		158,612	9,916
348	Postal Charges	1,600	1,600	1,600	1,600	0
355	Travel	3,600	3,600	292	3,600	0
399	Other Contracted Services	133,133	164,000	136,000	168,000	4,000
	Total Office of the Principal	1,677,192	1,923,819	1,587,666	2,012,708	88,889
72510	Fiscal Services					
399	Other Contracted Services	45,000	50,000	45,000	50,000	0
	Total Fiscal Services	45,000	50,000	45,000	50,000	0
72610	Operation of Plant					
307	Communication	45,012	50,000	32,056	50,000	0
399	Other Contracted Services	593,641	750,000	674,729	775,000	25,000
410	Custodial Supplies	30,860	35,000	30,000	38,500	3,500
415	Electricity	796,499	950,000	888,254	975,000	25,000
434	Natural Gas	105,537	200,000	86,546	200,000	0
454	Water and Sewer	239,569	245,000	281,232	315,000	70,000
499	Other Supplies and Materials	1,360	3,500	332	3,500	0
501	Boiler Insurance	7,105	10,000	8,412	10,000	0
502	Building and Contents Insurance	167,486	190,000	177,538	200,000	10,000
720	Plant Operation Equipment	54,625	0	0		0
	Total Operation of Plant	2,041,694	2,433,500	2,179,098	2,567,000	133,500
72620	Maintenance of Plant					
105	Supervisor/Director	63,788	68,300	68,253	73,713	5,413
161	Secretary(s)	11,500	12,429	11,803	13,489	1,060
189	Other Salaries and Wages	176,153	240,000	245,925	270,000	30,000
201	Social Security	17,217	24,536	22,819	27,275	2,739
204	State Retirement	27,059	35,376	36,404	42,214	6,838
207	Medical Insurance	41,324	44,829		47,967	3,138
335	Maint & Repair Services - Building	193,673	316,000	270,823	347,600	31,600
336	Maint & Repair Services - Equipment	216,977	240,000	204,037	264,000	24,000
355	Travel	4,536	5,000	3,531	5,000	0

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399	Other Contracted Services	170,599	210,000	195,000	231,000	21,000
418	Equipment and Machinery Parts	6,347	7,000	7,000	10,000	3,000
499	Other Supplies and Materials	0	1,000	1,000	1,000	0
701	Administrative Equipment	0	110,000	0		(110,000)
707	Building Improvements	0	109,600	44,607		(109,600)
717	Maintenance Equipment	0	0	0		0
718	Motor Vehicles	40,000	0	0		0
	Total Maintenance of Plant	969,173	1,424,070	1,111,201	1,333,258	(90,812)
72710	Transportation					
105	Supervisor/Director	60,750	65,000	65,000	70,203	5,203
142	Mechanic(s)	78,218	130,138	84,000	140,000	9,862
146	Bus Drivers	628,911	730,000	648,715	780,370	50,370
161	Secretary(s)	11,862	12,970	11,803	13,489	519
189	Other Salaries and Wages	3,368	0	0		0
201	Social Security	57,198	71,765	56,666	76,612	4,847
204	State Retirement	96,656	103,473	85,000	91,000	(12,473)
207	Medical Insurance	89,624	142,576		113,000	(29,576)
299	Other Fringe Benefits	10,565	37,500	14,000	37,500	0
335	Maintenance and Repair Services - Building	0	5,000	0	5,000	0
338	Maintenance and Repair Services - Vehicles	14,013	30,000	5,596	30,000	0
355	Travel	171	2,500		3,000	500
399	Other Contracted Services	38,585	55,000	38,121	60,000	5,000
412	Diesel Fuel	156,542	250,000	150,351	220,000	(30,000)
418	Equipment and Machinery Parts	0	2,000	0	2,000	0
424	Garage Supplies	2,386	3,500	0	4,000	500
425	Gasoline	39,916	45,000	41,000	45,000	0
433	Lubricants	3,787	12,000	3,017	12,000	0
442	Propane	47,887	75,000	51,874	75,000	0
450	Tires and Tubes	8,123	30,000	10,000	30,000	0
453	Vehicles Parts	46,815	120,000	60,000	115,000	(5,000)
511	Vehicle and Equipment Insurance	43,352	50,000	44,384	50,000	0
599	Other Charges	0	5,000		5,000	0
718	Motor Vehicles	40,000	55,000	40,000	80,000	25,000
720	Plant Operation Equipment	0	0	0		0
729	Transportation Equipment	477,556	372,000	435,672	478,500	106,500
790	Other Equipment	19,394	0	0		0
	Total Transportation	1,975,679	2,405,422	1,845,199	2,536,674	131,252
72810	Central and Other					
201	Social Security	124	383	210	383	0
210	Unemployment Compensation	5,513	35,000		35,000	0
299	Other Fringe Benefits	1,677	5,000	2,775	5,000	0
316	Contributions	140,000	152,500	135,000	152,500	0
399	Other Contracted Services	10,935	35,000	9,355	35,000	0
499	Other Supplies and Materials	20,062	30,000	13,354	30,000	0
599	Other Charges	1,200	0	49,020	148,980	148,980
	Total Central and Other	179,511	257,883	209,714	406,863	148,980
	Total Support Services	10,865,072	13,318,228	10,757,903	14,197,658	879,430
73000	Operation of Non-Instructional Services					
73100	Food Service					
105	Supervisor/Director	22,000	32,500	32,500	36,000	3,500
165	Cafeteria Personnel	21,600	0	0	0	
201	Social Security	3,335	2,486	2,275	2,754	268
204	State Retirement	4,808	3,585	3,845	4,262	677
422	Food Supplies	16,246	0	0		0
	Total Food Service	67,989	38,571	38,620	43,016	4,445

Account No.	Description	Actual 2021-2022	Original Estimate 2022-2023	Year End Estimate 2022-2023	Estimate 2023-2024	Difference 2023-2024
73300	Community Services					
105	Supervisor/Director	31,894	34,150	34,127	36,900	2,750
189	Other Salaries and Wages	58,075	62,667	61,236	66,460	3,793
201	Social security	6,768	7,406	6,675	7,510	104
204	State Retirement	9,683	10,679	11,291	12,238	1,559
207	Medical Insurance	15,624	18,911		19,289	378
499	Other Supplies and Materials	5,000	5,000	5,086	5,000	0
524	Inservice	0	0	0		0
719	Office Equipment	300	5,000	300	5,000	0
	Total Community Services	127,344	143,813	118,715	152,397	8,584
73400	Early Childhood Education					
105	Supervisor/Director	40,720	42,100	42,100	45,100	3,000
116	Teachers	135,900	205,805	196,200	218,000	12,195
163	Educational Assistants	62,381	74,791	66,552	75,000	209
189	Other Salaries and Wages	10,293	12,000	5,433	12,000	0
198	Non-Certified Substitute Teachers	640	5,000		5,000	0
201	Social Security	18,719	25,604	21,720	26,433	829
204	Retirement	31,541	36,917	25,643	30,000	(6,917)
207	Medical Insurance	50,470	51,479		64,940	13,461
355	Travel	0	500		500	0
399	Other Contracted Services	189	2,000		2,000	0
429	Instructional Supplies and Materials	14,811	10,500	10,642	10,500	0
499	Other Supplies and Materials	10,498	10,500	14,491	10,500	0
524	Inservice	0	2,000		2,000	0
790	Other Equipment	4,904	15,000	15,000	15,000	0
	Total Early Childhood Education	381,066	494,196	397,781	516,973	22,777
	Total Operation of Non-Instructional Services	576,399	676,580	555,115	712,386	35,806
76000	Capital Outlay					
76100	Regular Capital Outlay					
799	Other Capital Outlay	419,567	690,000	690,000	2,011,000	1,321,000
	Total Regular Capital Outlay	419,567	690,000	690,000	2,011,000	1,321,000
82300	Other Debt Service					
82330	Education					
620	Debt Service Contribution to Primary Government	163,284	0	0	0	0
	Total Regular Capital Outlay	163,284	0	0	0	0
	Total Estimated Expenditures	29,856,196	34,751,219	30,446,078	37,982,421	3,231,202
99000	ESTIMATED OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	0	0	0	0	0
	Total Estimated Other Uses	0	0	0	0	0
	Total Estimated Expenditures and Other Uses	29,856,196	34,751,219	30,446,078	37,982,421	3,231,202
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	619,830	(4,713,660)	(143,395)	(7,028,371)	(2,314,711)
	Estimated Beginning Fund Balances July 1	11,496,031	12,115,861	12,115,861	11,972,466	(143,395)
	Fund Balance Audit Adjustment					
	Estimated Ending Fund Balances June 30	12,115,861	7,402,201	11,972,466	4,944,095	(2,458,106)